

# MEMO

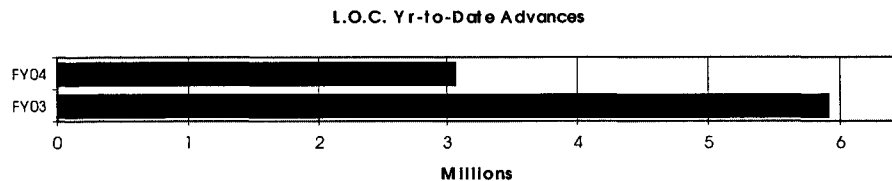
**DATE:** October 12, 2004  
**TO:** Administration Committee and Regional Council  
**FROM:** Heather Copp, Chief Financial Officer  
(213) 236-1804, [copp@scag.ca.gov](mailto:copp@scag.ca.gov)  
**RE:** Monthly Report for September 2004

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## Information Only

**Background:** This report contains information about SCAG's cash flow, Budget and expense data.

**Cash Flow:** At end of September, the Letter of Credit (LOC) liability was again zero. The Association has been able to have 52 debt free days in the first 90 days of the fiscal year.



**Budget and Expenses:** Attached is the SCAG Agency-Wide budget. This financial data is directly exported from the SAP system. The Agencywide budget is all inclusive of the OWP, General Fund, Indirect Cost and the Fringe Benefits budgets. We have categorized each of the several accounts in the Agency-Wide Budget to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

### Percent of year: 25%

Category	Budget	YTD Expends	Balance	Percent Spent
Staff	9,463,493	1,942,817	7,520,676	21%
Consultant	11,698,309	274,751	11,423,558	2%
Sub Regions	1,376,692	0	1,376,692	0%
Direct Costs	4,548,274	916,935	3,607,340	20%
Fringe Benefits	3,324,808	904,472	2,421,336	27%
Other	3,175,051	0	3,175,051	0%
<b>Total</b>	<b>33,562,627</b>	<b>4,037,975</b>	<b>29,524,653</b>	<b>12%</b>

### September Highlights

- Closed and reconciled the accounts on schedule.
- Provided all financial information requested by KPMG (external auditor) promptly and accurately.
- KPMG completed the financial audit fieldwork on schedule by 9/30/04, 1 month ahead of last year.

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Budget v. Actual and Encumbrances  
Through September - 25% of year

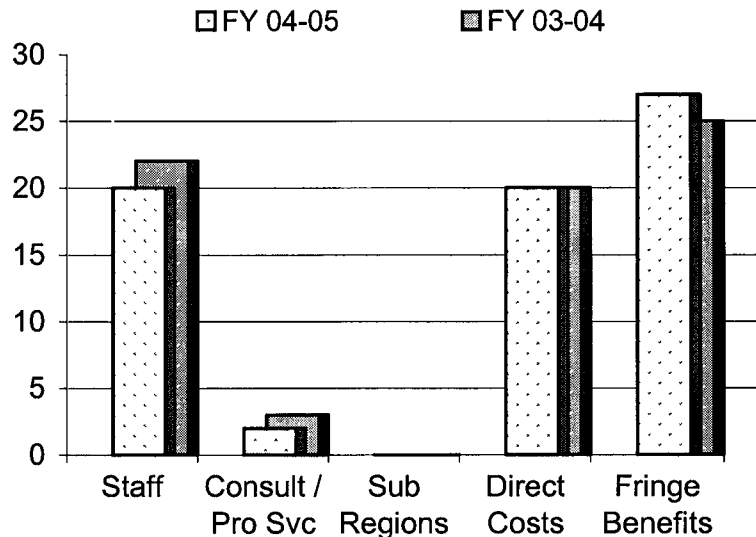
		Yr to Date Expenditures Thru September	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	P B
<b>Staff</b>								
Salaries	9,363,493	1,904,127	7,459,366	20%	-	1,904,127	7,459,366	2
Temporary help	100,000	38,690	61,310	39%	70,940	109,629	(9,629)	11
	<b>9,463,493</b>	<b>1,942,817</b>	<b>7,520,676</b>	<b>21%</b>	<b>70,940</b>	<b>2,013,756</b>	<b>7,449,737</b>	<b>2</b>
<b>Consultant / Professional Services</b>								
SCAG consultant	10,362,409	67,350	10,295,059	1%	5,484,256	5,551,607	4,810,802	5
Legal services	435,000	44,063	390,937	10%	380,437	424,500	10,500	9
Professional services	900,900	163,338	737,562	18%	618,394	781,733	119,167	8
	<b>11,698,309</b>	<b>274,751</b>	<b>11,423,558</b>	<b>2%</b>	<b>6,483,087</b>	<b>6,757,840</b>	<b>4,940,469</b>	<b>5</b>
<b>Sub Regions</b>								
Subregional consultant	354,359	0	354,359	0%	321,603	321,603	32,756	9
Subregional staff projects	1,022,333	0	1,022,333	0%	1,022,333	1,022,333	0	10
	<b>1,376,692</b>	<b>-</b>	<b>1,376,692</b>	<b>0%</b>	<b>1,343,936</b>	<b>1,343,936</b>	<b>32,756</b>	<b>9</b>
<b>Direct Costs</b>								
Internet access fees	3,000	299	2,701	10%	1,497	1,796	1,204	6
Software support	115,000	58,417	56,583	51%	1,294	59,712	55,288	5
Hardware support	35,000	7,399	27,601	21%	16,953	24,352	10,648	7
Software purchases	28,000	0	28,000	0%	3,909	3,909	24,091	1
Office rent - main office	1,400,000	279,572	1,120,428	20%	951,229	1,230,801	169,199	8
Office rent - satellite office	38,000	8,816	29,184	23%	26,245	35,061	2,939	9
Equipment leases	340,000	83,282	256,718	24%	216,435	299,717	40,283	8
Equipment repairs	25,000	1,873	23,127	7%	15,493	17,366	7,634	6
Insurance	180,000	162,034	17,966	90%	-	162,034	17,966	9
Payroll and bank process fees	25,000	5,857	19,143	23%	-	5,857	19,143	2
Office supplies	100,000	17,114	82,886	17%	70,687	87,801	12,199	8
Small Office Purchase	0	0	0	0%	6,749	6,749	(6,749)	
Telephone charges	80,000	13,644	66,356	17%	2,891	16,534	63,466	2
Postage and delivery	80,000	16,870	63,130	21%	219	17,088	62,912	2
SCAG memberships	70,500	64,020	6,480	91%	489	64,509	5,991	9
Professional memberships	7,500	693	6,808	9%	150	843	6,658	1
Resource materials and subs	22,000	9,873	12,127	45%	16,743	26,616	(4,616)	12
Depreciation - furniture	32,700	4,881	27,819	15%	-	4,881	27,819	1
Depreciation - computer	85,000	10,227	74,773	12%	-	10,227	74,773	1
Capital outlay	464,100	0	464,100	0%	87,468	87,468	376,633	1
Recruitment notices	20,000	1,875	18,125	9%	13,884	15,758	4,242	7
Public notices	25,000	2,699	22,301	11%	404	3,103	21,897	1
Staff training	50,000	12,725	37,275	25%	5,501	18,226	31,774	3
RC & committee meetings	20,000	2,249	17,751	11%	7,139	9,387	10,613	4
RC retreat	15,000	0	15,000	0%	-	0	15,000	
RC general assembly	10,000	0	10,000	0%	-	0	10,000	
Other meeting expense	47,500	15,250	32,250	32%	11,000	26,250	21,250	5
Miscellaneous	381,547	33,662	347,885	9%	51,926	85,588	295,959	2
RC meeting stipends	130,000	19,300	110,700	15%	-	19,300	110,700	1
Letter of credit interest	250,000	6,455	243,545	3%	-	6,455	243,545	
Caltrans rapid pay fees	2,000	375	1,625	19%	-	375	1,625	1
Cash contributions to projects	10,000	47,540	(37,540)	475%	-	47,540	(37,540)	47
Printing	162,727	1,033	161,694	1%	1,185	2,218	160,509	
Travel	200,900	19,344	181,556	10%	350	19,694	181,206	1
Travel - event registration	18,800	3,769	15,031	20%	6,157	9,926	8,874	5
AMPO board expense	1,000	0	1,000	0%	-	0	1,000	
RC special projects	49,000	5,788	43,212	12%	8,711	14,499	34,501	3
	<b>4,524,274</b>	<b>916,935</b>	<b>3,607,340</b>	<b>20%</b>	<b>1,524,708</b>	<b>2,441,640</b>	<b>2,082,636</b>	<b>5</b>

Budget v. Actual and Encumbrances  
Through September - 25% of year

	Budget	Yr to Date Expenditures Thru September	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	P B
<b>Fringe Benefits</b>								
Vacation accrual reconciliation	0	(20,078)	20,078	0%	-	(20,078)	20,078	
Sick leave payback	0	(3,271)	3,271	0%	-	(3,271)	3,271	
Severance and awards	0	39,832	(39,832)	0%	-	39,832	(39,832)	
Retirement - PERS	1,376,879	301,899	1,074,980	22%	-	301,899	1,074,980	2
Retirement - PARS	55,800	28,456	27,344	51%	-	28,456	27,344	5
Health insurance	773,000	173,651	599,349	22%	-	173,651	599,349	2
Dental insurance	78,895	24,417	54,478	31%	-	24,417	54,478	3
Vision insurance	30,000	6,663	23,337	22%	-	6,663	23,337	2
Life insurance	110,000	23,144	86,856	21%	-	23,144	86,856	2
Medical & dental cash rebates	316,000	48,085	267,915	15%	-	48,085	267,915	1
Medicare tax	135,137	24,748	110,389	18%	-	24,748	110,389	1
Tuition reimbursements	15,000	263	14,737	2%	-	263	14,737	
Bus passes	15,000	2,611	12,389	17%	-	2,611	12,389	1
Carpool reimbursements	5,000	595	4,405	12%	-	595	4,405	1
Bus passes - taxable	75,000	13,500	61,500	18%	-	13,500	61,500	1
Workers comp insurance (1)	230,097	233,900	(3,803)	102%	-	233,900	(3,803)	10
Unemployment insurance	40,000	303	39,697	1%	-	303	39,697	
Deferred comp match	65,000	4,026	60,974	6%	-	4,026	60,974	
Benefit administration fees	4,000	728	3,272	18%	-	728	3,272	1
	<b>3,324,808</b>	<b>903,472</b>	<b>2,421,336</b>	<b>27%</b>	<b>-</b>	<b>903,472</b>	<b>2,421,336</b>	<b>2</b>
<b>Other</b>								
Soft match contributions	3,063,230	0	3,063,230	0%	3,063,230	3,063,230	0	10
Reconcile to Burden	111,821	0	111,821	0%	-	0	111,821	
	<b>3,175,051</b>	<b>-</b>	<b>3,175,051</b>	<b>0%</b>	<b>3,063,230</b>	<b>3,063,230</b>	<b>111,821</b>	<b>9</b>
<b>Grand totals:</b>	<b>33,562,627</b>	<b>4,037,975</b>	<b>29,524,653</b>	<b>12%</b>	<b>12,485,901</b>	<b>16,523,874</b>	<b>17,038,755</b>	<b>4</b>

(1) Note: Workers Comp, in Fringe budget, paid in full, in July

### % of Budget Spent @ 25% of year



Budget v. Actual and Encumbrances  
General Fund Only  
Through September - 25% of year

	Budget	Yr to Date Expenditures Thru Sept.	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	P B
<b>Staff</b>								
Salaries	9,153		9,153	0%		0	9,153	0
Fringe burden	5,050		5,050	0%		0	5,050	0
Indirect burden	15,797		15,797	0%		0	15,797	0
	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Consultant / Professional Services</b>								
Legal services	200,000	11,800	188,200	6%	188,200	200,000	0	100
Professional services	280,000	53,432	226,568	19%	227,368	280,800	(800)	100
	<b>480,000</b>	<b>65,232</b>	<b>414,768</b>	<b>14%</b>	<b>415,568</b>	<b>480,800</b>	<b>(800)</b>	<b>100</b>
<b>Direct Costs</b>								
SCAG memberships	13,500	12,313	1,187	91%		12,313	1,187	91
Capital outlay	100,000		100,000	0%			100,000	0
RC & committee meetings	20,000	2,249	17,751	11%	7,139	9,388	10,612	47
RC retreat	15,000		15,000	0%			15,000	0
RC general assembly	15,000		15,000	0%			15,000	0
RC meeting stipends	130,000	19,300	110,700	15%		19,300	110,700	15
Letter of credit interest	250,000	6,455	243,545	3%		6,455	243,545	3
Caltrans rapid pay fees	2,000	375	1,625	19%		375	1,625	19
Cash contributions to projects	10,000	47,540	(37,540)	475%		47,540	(37,540)	475
Travel	17,000	942	16,058	6%		942	16,058	6
Travel - event registration	3,000	30	2,970	1%	1,925	1,955	1,045	65
AMPO board expense	1,000		1,000	0%		0	1,000	0
RC special projects	40,500	5,788	34,712	14%	8,711	14,499	26,001	36
	<b>617,000</b>	<b>94,992</b>	<b>522,008</b>	<b>15%</b>	<b>17,775</b>	<b>112,767</b>	<b>504,233</b>	<b>18</b>
<b>Grand totals:</b>	<b>1,127,000</b>	<b>160,224</b>	<b>966,776</b>	<b>14%</b>	<b>433,343</b>	<b>593,567</b>	<b>533,433</b>	<b>53</b>